

**MEMO ENDORSED****FRANK & ASSOCIATES, P.C.**

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Neil M. Frank

May 6, 2008

**VIA FACSIMILE (212) 805-7949**

Hon. P. Kevin Castel  
 United States District Judge  
 Southern District of New York  
 500 Pearl Street  
 New York, New York 10007

Re: *Ayuso et al. v. The New York Racing Association, Inc.* 08-CV-3785

Your Honor:

This firm represents the appellants in the above-referenced appeal to the Southern District form an Order of the Bankruptcy Court, dated March 7, 2008. I write to respectfully request an enlargement of appellants' time to file their initial brief, from May 7, 2008 to June 8, 2008. There have been no prior requests to modify the briefing schedule. This request is necessary because of the recent unexpected departure of four (4) associates from our firm, including Pamela J. Eisner, the attorney assigned to this matter in our office. Moreover, prior to her departure, Ms. Eisner advised the firm that she had been informed by the Court that a briefing schedule would be established by the Court in consultation with the attorneys for the respective parties. Yesterday, however, we received a letter from Debtor's counsel, Garrett Fail, Esq. of Weil, Gotshal & Manges, advising that the appellant's initial brief is due on May 7, 2008.

Prior to writing this letter, I contacted Mr. Fail to obtain his consent to an extension of appellants' time to file the initial brief. Unfortunately, Mr. Fail refused to extend a professional courtesy based upon his belief that appellants would be unlikely to succeed on appeal. The appellants respectfully submit that Mr. Fail's assessment of the merits of the appeal is not relevant to whether an enlargement of time should be granted. Mr. Fail did not identify any way in which NYRA would be prejudiced should this application be granted. The extension is necessary to ensure that a new attorney will have adequate time to familiarize herself with the file and to prepare the initial brief.

Thank you for your kind consideration of this request.

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~ Employment, Labor Relations and Benefits Litigation ~

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Having considered appellants' letter of May 6 and 7 and appellee's letter of May 6. The time for appellee to file their initial brief is extended to June 8, 2008.

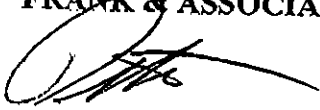
SO ORDERED

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Hon. P. Kevin Castel  
May 6, 2008  
Page 2

*Respectfully submitted,*

**FRANK & ASSOCIATES, P.C.**

A handwritten signature in black ink, appearing to read "Peter A. Romero", is written over the firm name.

Peter A. Romero

cc: Garrett Fail, Esq. via fax (212) 310-8007